

ASSEMBLY BILL

No. 2690

Introduced by Assembly Member Cardoza

February 22, 2002

An act to add Section 71387 to the Government Code, relating to courts.

LEGISLATIVE COUNSEL'S DIGEST

AB 2690, as introduced, Cardoza. Controller: court financial statements: audits.

Existing law requires the Controller to establish, supervise, and as necessary revise a uniform accounting system, including a system of audit, to the end that all fines, penalties, forfeitures, and fees assessed by courts, and their collection and appropriate disbursement, shall be properly and uniformly accounted for. The accounting system applies to superior courts, together with probation offices, central collection bureaus, and any other agencies having a role in this process.

This bill would further require that, on or before the next February 1 following each calendar year, each superior court shall prepare and transmit to the Legislative Analyst an annual financial statement showing the fines, forfeitures, penalty assessments, and civil assessments imposed for failure to appear, that are (1) outstanding at the beginning of the previous calendar year, (2) imposed during the previous calendar year, (3) collected during the previous calendar year, and (4) outstanding at the end of the previous calendar year. The bill would impose a state-mandated local program by requiring new duties of trial courts.

The bill would further require that on or before May 1 of each calendar year, the Legislative Analyst shall audit the financial

statements transmitted pursuant to the bill, and forthwith report the results of that audit to the Legislature and the Judicial Council.

The California Constitution requires the state to reimburse local agencies and school districts for certain costs mandated by the state. Statutory provisions establish procedures for making that reimbursement, including the creation of a State Mandates Claims Fund to pay the costs of mandates that do not exceed \$1,000,000 statewide and other procedures for claims whose statewide costs exceed \$1,000,000.

This bill would provide that, if the Commission on State Mandates determines that the bill contains costs mandated by the state, reimbursement for those costs shall be made pursuant to these statutory provisions.

Vote: majority. Appropriation: no. Fiscal committee: yes. State-mandated local program: yes.

The people of the State of California do enact as follows:

1 SECTION 1. Section 71387 is added to the Government
2 Code, to read:

3 71387. (a) On or before the next February 1 following each
4 calendar year, each superior court shall prepare and transmit to the
5 Legislative Analyst an annual financial statement showing the
6 fines, forfeitures, penalty assessments, and civil assessments
7 imposed for failure to appear, that are (1) outstanding at the
8 beginning of that previous calendar year, (2) imposed during that
9 previous calendar year, (3) collected during that previous calendar
10 year, and (4) outstanding at the end of that previous calendar year.

11 (b) On or before May 1 following each calendar year, the
12 Legislative Analyst shall audit, pursuant to the standards for
13 compliance and efficiency set by the American Institute of
14 Certified Public Accountants, the financial statements transmitted
15 pursuant to subdivision (a), and report the results of that audit to
16 the Legislature and the Judicial Council.

17 SEC. 2. Notwithstanding Section 17610 of the Government
18 Code, if the Commission on State Mandates determines that this
19 act contains costs mandated by the state, reimbursement to local
20 agencies and school districts for those costs shall be made pursuant
21 to Part 7 (commencing with Section 17500) of Division 4 of Title
22 2 of the Government Code. If the statewide cost of the claim for



- 1 reimbursement does not exceed one million dollars (\$1,000,000),
- 2 reimbursement shall be made from the State Mandates Claims
- 3 Fund.

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